



Mayor Jim Newberry

LEXINGTON-FAYETTE URBAN COUNTY GOVERNMENT
Division of Revenue

The Lexington-Fayette Urban County Government Charter provides that, the 2.25% Occupational License Fee applies to all individuals, employers and businesses in Fayette County. The rate is:

- (1) 2.25% of each individual's gross wages, salaries, commissions and other compensation (including deferred compensation and employee contributions to Cafeteria Plans under Section 125 of the IRC) paid to employees earned within Fayette County.
- (2) 2.25% of the net profits of every business from activities conducted within Fayette County.

Additional provisions of the Ordinance are:

- (1) Each employer must withhold 2.25% license fee from gross wages, salaries, commissions and other compensation (including deferred compensation and employee contributions to Cafeteria Plans under Section 125 of the IRC) paid to employees for services performed within Fayette County.
- (2) Each business becoming subject to the Ordinance must at the time obtain an Occupational License. The annual minimum fee of \$100.00, plus \$25.00 for each additional location must be paid at the time of registration. This minimum fee may be used as a credit on the annual Net Profits License Fee Return (Form No. 228) when it is filed after the close of your accounting period but it is not refundable.

The forms for required reporting are:

- (1) Form No. 220/221 must be used by employers to report license fee withheld from employees,
 - (a) when the total amount withheld is \$300.00 or more per quarter it must be submitted **monthly**,
 - (b) when the total amount withheld is less than \$300.00 per quarter it must be submitted **quarterly**.
- (2) Form No. 222 must be used by employers to report **annually** the name, address, social security number, compensation earned and license fee withheld of each employee.
- (3) Form No. 228 must be used by each business to report **annually** its net profits subject to the 2.25% license fee.

Each of the three forms listed will provide further detailed information and instructions. Pre-printed forms with the official registration of your name, address and account number will be mailed to you for timely filing.

H O R S E C A P I T A L O F T H E W O R L D



QUESTIONNAIRE AND INITIAL REPORTING

FOR AN OCCUPATIONAL LICENSE FEE ACCOUNT

An annual minimum fee of \$100.00 plus \$25.00 for each additional location must accompany this questionnaire and the attached Location Form. Make the check payable to LFUCG. This fee is not

refundable but may be used as a credit on Form 228, Net Profit License Fee Return for that year. Section 13-13 of the Code of Ordinance provides for annual special fees that are applicable to various businesses in place of the above mentioned annual fee and cannot be refunded. Non-Profit organizations will not be required to pay the \$100.00 Annual Fee nor file Form 228, Net Profit License Fee Return, provided a copy of the federal letter of exemption is submitted to support the non-profit status.

OFFICE USE ONLY			
Account#	Validating Number		
Amount	Special Code (circle)		
\$	R D B M S G A E		
Business Code	Payment	Type	FYE
	<input type="checkbox"/> Cash		
	<input type="checkbox"/> Check		
Date Assigned	Collector	Req. By	

Return to: Division of Revenue, P O Box 14058, Lexington, KY 40512

- 1) **Business or trade name** _____
- 2) **Doing Business As** _____
- 3) **Local business address** _____ Zip Code _____
(No P O Boxes)
- 4) **Home address** _____ Zip Code _____
- 5) **Mailing address for forms if different** _____ Zip Code _____
- ☐ Check if Mailing Address is to a tax preparer which is not an employee of your business. If so, you **must** complete Lines 2 and/or 3 above.
- 6) **E-mail address** _____
- 7) **Telephone numbers** **Business** _____ **Fax** _____ **Home** _____
- 8) **Ownership** ☐ Sole proprietor ☐ Partnership ☐ Corporation ☐ S corporation
☐ LLC/Sole Prop ☐ LLC/Prtnrshp ☐ LLC/Corporation ☐ LLC/S Corporation
☐ Non Profit (attach federal exemption letter) ☐ Other _____
- 9) **Name of owner(s), partners, or corporate officers** _____
- 10) **Social security number** _____ **Federal ID#** _____
- 11) **Nature of business** _____
- 12) **Date business started in Fayette County?** _____ **Do you have employees?** ☐ YES ☐ NO
- 13) **Is the business properly zoned, and has a Certificate of Occupancy been obtained?** ☐ YES ☐ NO
If "NO", contact the Division of Building Inspection, 101 E. Vine St., 2nd Floor, Lexington, KY Telephone 859-258-3770
- 14) **Accounting period per federal income tax return?** ☐ Calendar Year ☐ Fiscal Year (mth/day) _____
- 15) **Do you have any other business entities in Fayette County?** ☐ YES ☐ NO
If "YES", list the business name(s): _____

I certify that, to the best of my knowledge, the above information is true, accurate and complete.

Signature

Title

Date